

FAR NORTHERN REGIONAL CENTER
 ACTUAL AND PROJECTED OPERATIONS EXPENSES
 CONTRACT YEAR 2021/2022

Prepared by: AF/MM
 Date: 6/8/2022
 Payments through: 5/15/2022

Category	(1) Contract Allocation	(2) Year to Date	(3) Projected Remaining Expenses	(4)=(2)+(3) Projected Annual Expenses	(5) Prior Year Annual Expenses Paid	(6) Change in Annual Expenses (a)	(7)=(6)/(5) Percentage change from prior year	Percentage of Contract Allocation	
Personal Services									
Salaries	\$ 13,728,519	\$ 11,492,239	\$ 2,236,280	\$ 13,728,519	\$ 12,500,677	\$ 1,227,842	9.8%	57.7%	
Benefits (b)	6,216,420	4,807,934	1,408,486	6,216,420	5,443,541	772,879	14.2%	26.1%	
Subtotal	19,944,939	16,300,173	3,644,766	19,944,939	17,944,218	2,000,721	11.1%	83.8%	
Operating expenses									
Equipment rental/maintenance	37,000	31,685	5,315	37,000	33,395	3,605	10.8%	0.2%	
Facility Rent	1,299,711	1,185,162	114,549	1,299,711	1,243,490	56,220	4.5%	5.5%	
Facility maint/improve	372,481	237,922	134,559	372,481	199,950	172,531	86.3%	1.6%	
Communication	190,000	158,377	31,623	190,000	197,572	(7,572)	-3.8%	0.8%	
Postage	90,000	8,486	81,514	90,000	121,027	(31,027)	-25.6%	0.4%	
General Office	85,000	67,012	17,988	85,000	69,098	15,902	23.0%	0.4%	
Printing	30,000	15,905	14,095	30,000	37,740	(7,740)	-20.5%	0.1%	
Insurance	184,172	182,934	1,238	184,172	150,013	34,159	22.8%	0.8%	
Utilities	70,000	56,463	13,537	70,000	65,578	4,422	6.7%	0.3%	
Interest	17,000	16,356	644	17,000	31,511	(14,511)	-46.1%	0.1%	
Bank fees	22,000	15,648	6,352	22,000	18,949	3,051	16.1%	0.1%	
Legal	140,000	71,022	68,978	140,000	111,260	28,740	25.8%	0.6%	
Board of Directors	15,000	8,043	6,957	15,000	9,112	5,888	64.6%	0.1%	
Accounting and Benefit Admin	75,000	53,365	21,635	75,000	49,228	25,772	52.4%	0.3%	
Non-IT Equipment	54,000	185,000	118,613	66,387	185,000	54,690	238.3%	0.8%	
IT Equipment	101,600	195,000	86,383	108,617	195,000	164,347	30.65%	0.8%	
IT Contracts and software	82,600	532,549	366,029	93,842	459,871	350,397	109,474	31.2%	1.9%
Consulting	80,000	37,350	42,650	80,000	32,721	47,279	144.5%	0.3%	
Employee Education	20,000	8,931	11,070	20,000	14,426	5,574	38.6%	0.1%	
Care Provider Training	(6,000)	(6,040)	40	(6,000)	(5,785)	(215)	3.7%	0.0%	
Travel	135,000	88,645	46,355	135,000	28,710	106,290	370.2%	0.6%	
ARCA Dues	68,389	-	68,389	68,389	68,389	-	0.0%	0.3%	
General	35,000	29,523	5,477	35,000	35,940	(940)	-2.6%	0.1%	
Records Management	30,000	26,295	3,705	30,000	29,850	150	0.5%	0.1%	
Subtotal Operating Expenses	3,902,302	2,864,108	965,516	3,829,624	3,111,606	718,018	23.1%	16.1%	
Other Revenue									
Interest	(19,500)	(11,515)	(7,985)	(19,500)	(14,169)	(5,331)	37.6%	-0.1%	
Miscellaneous - CARES	-	-	-	-	(248,768)	248,768	-100.0%	0.0%	
Miscellaneous	-	(30)	30	-	-	-	0.0%	0.0%	
ICF SPA Admin Fee	(31,500)	(25,697)	(5,803)	(31,500)	(35,744)	4,244	-11.9%	-0.1%	
Subtotal Other Revenue	(51,000)	(37,242)	(13,788)	(51,000)	(298,681)	247,681	-82.9%	-0.2%	
Total Operations before Disparity Grant	\$ 23,796,241	\$ 19,127,039	\$ 4,596,494	\$ 23,723,563	\$ 20,757,143	\$ 2,966,420	14.3%	99.7%	
Tribal Early Start one-time Grant	\$ 119,749	\$ 50,021	69,728	\$ 119,749	\$ -	119,749			
Disparity Grant		\$ -	\$ -	\$ -	\$ 37,443	\$ -			
Total Operating Expense	\$ 23,915,990	\$ 19,177,060	\$ 4,666,221	\$ 23,843,312	\$ 20,794,586	\$ 2,966,420			
% of Budget (Contract Allocation)	100.1%	80.0%	19.2%	99.3%					
% of months paid		83.3%							
Contract Allocation:									
C-3 (Including Part C)				\$ 24,231,940					
Language Access & Cultural Competency ARPA Funds (c)				\$ (188,093)					
Part C Transition Liaison (d)				\$ (142,857)					
				\$ -					
Estimated Contract Revenue				\$ 23,900,990	\$ 15,000				

(a) - See Attachment A for explanation of large changes in projected expense and revenue categories from the prior year.

(b) - Benefit payments included in this category are made to CalPERS to fund retirement benefits based upon rates and liabilities determined in CalPERS Actuarial Valuation Reports. Payments are paid to CalPERS and are reimbursed by the State Department of Developmental Services on a cash basis. As a result, an unfunded actuarial liability of \$11,928,024 existed as of the latest actuarial valuation date of June 30, 2020. Scheduled payments per the Report will increase from \$1,008,386 in Fiscal 2022/23 to \$1,416,000 in Fiscal 2027/28, and are projected to pay off the liability no later than June 30, 2047.